

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND**

UNITED STATES OF AMERICA,)	
Petitioner,)	
)	
v.)	C.A. Misc. No.
)	
JAMES R. URBAN,)	
Respondent.)	

DECLARATION OF REVENUE OFFICER

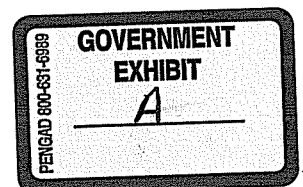
I, Elaine C. Silva, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at 60 Quaker Lane, Warwick, RI 02886. I make this declaration based on personal knowledge or information provided to me in the course of my employment.

2. In my capacity as a Revenue Officer, I am conducting an investigation for collection of the tax liability of James R. Urban for the period(s) ending December 31, 2001, December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, September 30, 2007, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009 and September 30, 2009.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on July 7, 2011, an administrative summons to James R. Urban to give testimony and to produce documents as described in same summons. The summons is attached to the petition as Exhibit B.

4. In accordance with 26 U.S.C. § 7603, on July 11, 2011, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, James R. Urban, by leaving an attested copy of the summons at the last and usual place of abode



of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On August 2, 2011, James R. Urban failed to comply with the summons. The respondent's refusal to comply with the summons continues to the date of this Declaration.

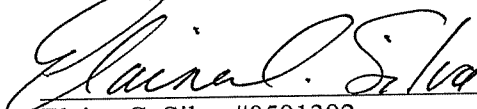
6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to complete a Collection Information Statement concerning the federal tax liability of James R. Urban for the period(s) ending December 31, 2001, December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, September 30, 2007, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009 and September 30, 2009.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 13 day of December, 2011.


Elaine C. Silva #0591392
Revenue Officer